Fourth Semester TRAINING AND DEVELOPMENT

Time: Three hours Maximum: 70 marks

SECTION A — $(5 \times 4 = 20 \text{ marks})$ Answer any FIVE of the following questions.

- 1. Objectives of training
- 2. Training period
- 3. Retraining
- 4. Apprenticeship
- 5. Factors inhibiting development
- 6. Coaching
- 7. Sensitivity counselling
- 8. Stages in development programs.

SECTION B — $(5 \times 10 = 50 \text{ marks})$

Answer ALL the following questions.

9. (a) What is training? Explain the need for training.

Or

- (b) Define training. Explain the responsibilities for training.
- 10. (a) Explain various types of training courses.

Or

- (b) Discuss in detail the training for different employees.
- 11. (a) Explain the various types of on the job training methods in brief.

Or

- (b) Discuss the various Off-Job training methods.
- 12. (a) Define development. Explain in brief the purpose and objectives of development.

Or

- (b) Discuss in detail the components of development program.
- 13. (a) What do you mean by counselling? Explain various methods of counselling.

Or

(b) What do you understand by coaching? Explain the various methods of coaching.

Fourth Semester

BUSINESS LAW

Time: Three hours

Maximum: 70 marks

SECTION A — $(5 \times 4 = 20 \text{ marks})$

Answer any FIVE of the following questions.

- 1. Offer
- 2. Breach of contract
- 3. MOA
- 4. Conditions and Warranties
- 5. Factory provisions of health
- 6. Sale of Goods Act
- 7. National Commission
- 8. Consumer Council.

SECTION B — $(5 \times 10 = 50 \text{ marks})$

Answer ALL the questions.

9. (a) Define 'Contract'. Explain the essentials of Valid contract.

Or

- (b) What are the remedies available to an aggrieved party on the breach of contract?
- 10. (a) Explain the various clauses of Articles of Association.

- (b) What is Company? Explain the various kinds of company.
- 11. (a) Give an overview on the Factories Act, 1948.

Or

- (b) Explain various Factories Act provisions of health, safety and welfare.
- 12. (a) Discuss the importance of Title of goods under the Sale of Goods Act.

Or

- (b) Explain the conditions and warranties implied by law in a contract of Sale of goods.
- 13. (a) What are the objectivities of Consumer Protection Act, 1986?

Or

(b) Write about the functioning of District forum under Consumer Protection Act, 1986.

Fourth Semester

MICRO, SMALL AND MEDIUM ENTERPRISE MANAGEMENT

Time: Three hours

Maximum: 70 marks

SECTION A — $(5 \times 4 = 20 \text{ marks})$

Answer any FIVE of the following questions.

- 1. Medium Enterprises
- 2. KIABD
- 3. Finance function
- 4. Small Enterprises
- 5. SIDO
- 6. Sources of finance
- 7. Rural Industries
- 8. Project Identification and formation

SECTION B —
$$(5 \times 10 = 50 \text{ marks})$$

Answer ALL the following questions.

9. (a) Describe the problems and the steps taken up by the government to table the small and medium enterprises.

Or

- (b) Explain in brief the significance of small and medium enterprises in Indian economy.
- 10. (a) Explain in detail the role of KIABD and TEKSOC for project formulation.

	(b)	Write in Detail the registration with DIC for project formulation.
11.	(a)	Describe the finance functions in small and medium enterprises.
		Or
	(b)	Explain in detail the Human Resource management functions in MSMEs.
12.	(a)	Explain the Remedial measures for sickness in detail.
		Or
	(b)	Explain the reasons for sickness in small and medium enterprises.
13.	(a)	Write about Rural Industries and Artisans.
		Or
	(b)	Explain the role of SISI and DIC.

Fourth Semester

INTERNATIONAL BUSINESS

Time: Three hours Maximum: 70 marks

SECTION A — $(5 \times 4 = 20 \text{ marks})$

Answer any FIVE of the following questions.

- 1. Domestic and Internal / Foreign Trade.
- 2. MIBOR
- 3. Balance of Payments
- 4. NAFTA
- 5. Exim policy
- 6. CARICOM
- 7. Consular invoice
- 8. Capital Account

SECTION B —
$$(5 \times 10 = 50 \text{ marks})$$

Answer ALL the following questions.

9. (a) Distinguish between globalisation of trade and international trade.

Or

- (b) Explain in brief the need for International/ Foreign business.
- 10. (a) Write in detail about Foreign Exchange Market.

Or

(b) Explain the various instruments of Foreign Exchange.

11. (a) Explain the various measures to bring back equilibrium in Balance of Payments.

Or

- (b) Explain various reasons and methods of BOP.
- 12. (a) Explain the objectives and functions of WTO.

Or

- (b) Explain briefly the reasons for trade block formation.
- 13. (a) Explain in detail the export and import procedures.

Or

(b) Write in detail about recent Exim policy.

Fourth Semester

COST AND MANAGEMENT ACCOUNTING

Time: Three hours

Maximum: 70 marks

SECTION A — $(5 \times 4 = 20 \text{ marks})$

Answer any FIVE of the following questions.

- 1. Features of Cost Accounting.
- 2. ABC Activity Based Costing procedure.
- 3. What are Financial statements? State their uses.
- 4. What is Net worth?
- 5. Draw a proforma to Marginal Cost statement.
- 6. Imputed costs and Locked-in costs.
- 7. Examples for Direct and Indirect labour costs.
- 8. Non operating incomes and expenses.

SECTION B — $(5 \times 10 = 50 \text{ marks})$

Answer ALL the following questions.

9. (a) Distinguish between Cost accounting and Financial accounting.

Or

- (b) Write in brief advantages of Cost Accounting.
- 10. (a) Write the following incentive schemes:
 - (i) Taylor's differential piece rate
 - (ii) Halsey premium plan and
 - (iii) Rowan plan

(b) From the following particulars prepare a stores Ledger Account on FIFO base method.

Date:		Units	Price per unit
June 2	Balance on hand	500	120.00
3	Purchased	3200	122.00
4	Purchased	2800	123.00
6	Issued	4100	_
7	Issued	2000	_
10	Purchased	5000	125.00
12	Issued	5200	_
15	Purchased	4400	126.00
20	Purchased	2600	127.00
24	Issued	7000	_

11. (a) Describe the significance of Financial Statements.

Or

(b) Following are the income statements of XYZ Co Ltd. for the year ended $31^{\rm st}$ March, 2023. Prepare a common size statement and comment on results.

	2021-22	2022-23
	(Rs.)	(Rs.)
Sales	16,00,000	18,40,000
Other income	40,000	30,000
	16,40,000	18,70,000
Expenses:		
Cost of sales	5,20,000	8,05,000
Office expenses	6,40,000	8,28,000
Selling expenses	2,20,000	1,82,000
Interest on long term loan	70,000	30,000
Income tax	56,000	10,000
Net profit	1,34,000	15,000

16,40,000 18,70,000

12. (a) What are current assets and liabilities liquidity ratios?

Or

- (b) From the following information, calculate
 - (i) Cost of sales
 - (ii) NP Ratio
 - (iii) Operating ratio and
 - (iv) Operating net profit ratio

	Rs.
Sales	50,00,000
Gross profit ratio	25%
Salaries	6,50,000
Office rent	2,40,000
Depreciation on plant	80,000
Income tax	30,000
Loss on sale of motor car	26,000
Profit on sale of investments	40,000
Commission received	15,000
Interest long term loans	55,000

13. (a) Write in brief the merits and demerits of Marginal costing.

Or

(b)

Profits	Rs.12,00,000
Fixed costs	Rs.20,00,000
P V Ratio	20%

Find

- (i) Sales
- (ii) Variable costs
- (iii) B.E.P.
- (iv) Margin of safety and if profits required Rs.15,00,000

What would be the volume of sales?

Fourth Semester FINANCIAL SERVICES

Time: Three hours

Maximum: 70 marks

SECTION A — $(5 \times 4 = 20 \text{ marks})$

Answer any FIVE of the following questions.

- 1. Credit Rating Agencies
- 2. Under Writers
- 3. Factoring
- 4. Types of Lease
- 5. Gross Border Leasing
- 6. Consumer Finance
- 7. NHB
- 8. Housing Finance

SECTION B — $(5 \times 10 = 50 \text{ marks})$

Answer ALL the following questions.

9. (a) Explain the functions of Issue Managers.

Or

- (b) Explain the guidelines of SEBI.
- 10. (a) Differentiate between factoring and forfeiting.

Or

- (b) Explain the role of factoring and forfeiting in Financial services.
- 11. (a) Explain in brief about Import leasing and Gross border leasing.

Oı

- (b) Explain the structuring and funding of Leases.
- 12. (a) Discuss the financing schemes for consumer durables.

Or

- (b) Explain the process and instruments of the consumer finance.
- 13. (a) Write about NHB's Housing Finance companies.

Or

(b) Explain the guideliness for extending equity support to housing finance companies.